

EXHIBIT N

(Vague Communications)

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VAGUE COMMUNICATIONS

Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Achramowicz, W	0.15	373.14	55.97	373.14	55.97
Alonso, M	2.10	343.85	722.09	343.85	722.09
Bassmann, N	0.70	225.42	157.79	225.42	157.79
Broughton, J	6.80	607.66	4,132.09	607.66	4,132.09
Chauhan, D	1.10	282.24	310.46	281.07	309.18
Chauhan, D	0.18	282.27	49.40	281.07	49.19
Crozier, J	0.90	656.27	590.64	656.27	590.64
Cummings, C	0.15	560.00	84.00	560.00	84.00
Deng, J	0.40	850.00	340.00	850.00	340.00
Dookhun, R	1.90	478.03	908.26	478.03	908.26
Ge, X	0.30	940.00	282.00	940.00	282.00
Gebler, O	0.60	695.48	417.29	688.94	413.36
Gonzalez-Elizondo, J	0.30	275.00	82.50	275.00	82.50
Gu, V	0.60	692.86	415.72	689.99	413.99
Guch, K	2.50	980.36	2,450.90	980.36	2,450.90
Hinderer, H	0.10	482.91	48.29	482.91	48.29
Ho, G	2.30	343.08	789.08	343.08	789.08
Holmes, S	0.15	740.84	111.13	733.87	110.08
Koutsis, C	0.65	663.82	431.48	663.82	431.48
Koutsis, C	1.50	663.83	995.75	663.83	995.75
Kurata, N	0.25	407.37	101.84	407.37	101.84
Lattanzio, A	0.13	380.96	50.79	380.96	50.79
Lee, K	0.50	686.98	343.49	684.13	342.07
Maitland, J	1.00	279.92	279.92	279.92	279.92
Marlange, S	1.20	634.22	761.06	634.22	761.06
Marx, J	0.90	683.51	615.16	683.51	615.16
Marx, J	1.00	791.99	791.99	788.71	788.71
McDade, K	2.10	321.09	674.29	321.09	674.29
O'Neill, M	0.20	431.05	86.21	463.77	92.75
Otaola, I	1.30	690.00	897.00	690.00	897.00
Pacheco, M	0.40	265.00	106.00	265.00	106.00
Payne, Y	0.13	469.92	62.66	469.92	62.66
Payne, Y	0.40	493.97	197.59	493.97	197.59
Percivalle, U	0.20	594.13	118.83	594.13	118.83
Poke, A	0.37	635.04	232.85	632.41	231.88
Postigo Uribe, J	5.98	290.00	1,734.20	290.00	1,734.20
Rawski, P	0.70	551.04	385.73	551.04	385.73

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VAGUE COMMUNICATIONS

Baker & McKenzie

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Reid, I	0.80	560.00	448.00	560.00	448.00
Reksodiputro, H	1.00	406.93	406.93	437.81	437.81
Reksodiputro, H	1.00	457.99	457.99	456.09	456.09
Sanchez de la Espada, H	3.50	565.62	1,979.67	565.62	1,979.67
Sauty De Chalon, A	0.20	657.08	131.42	657.08	131.42
Saw, J	0.10	225.79	22.58	224.86	22.49
Schenkel, S	3.70	233.43	863.69	233.43	863.69
Schenkel, S	0.40	258.72	103.49	257.65	103.06
Sharma, S	0.70	478.94	335.26	515.30	360.71
Sharma, S	0.40	508.03	203.21	505.93	202.37
Sharma, S	2.00	517.44	1,034.88	515.30	1,030.60
Sharma, S	0.90	517.49	465.74	515.30	463.77
Taylor, B	0.40	504.34	201.74	571.51	228.60
Taylor, B	0.80	531.19	424.95	571.51	457.21
Tomboc, G	0.20	191.65	38.33	190.84	38.17
Truong, K	0.40	343.97	137.59	370.08	148.03
Van Es, F	0.40	373.53	149.41	373.53	149.41
Vazquez-Silveyra, J	1.50	200.00	300.00	200.00	300.00
West, R	0.15	816.43	122.46	808.76	121.31
Whiteford, C	9.20	816.43	7,511.16	808.76	7,440.59
Winge, J	0.20	100.00	20.00	100.00	20.00
Wolff, A	0.58	573.89	334.77	571.51	333.38
Wolff, A	1.20	652.40	782.88	652.40	782.88
Woodhall, J	0.10	150.53	15.05	149.90	14.99
Zhang, T	0.30	422.76	126.83	421.01	126.30
	70.27		37,432.46		37,467.68

EXHIBIT
VAGUE COMMUNICATIONS

Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.95	560.00	532.00	560.00	532.00
Delphi Steering Acquisition	0.20	100.00	20.00	100.00	20.00
Delphi Steering Acquisition	1.50	200.00	300.00	200.00	300.00
Delphi Steering Acquisition	0.70	225.42	157.79	225.42	157.79
Delphi Steering Acquisition	3.70	233.43	863.69	233.43	863.69
Delphi Steering Acquisition	0.40	265.00	106.00	265.00	106.00
Delphi Steering Acquisition	0.30	275.00	82.50	275.00	82.50
Delphi Steering Acquisition	1.00	279.92	279.92	279.92	279.92
Delphi Steering Acquisition	5.98	290.00	1,734.20	290.00	1,734.20
Delphi Steering Acquisition	2.10	321.09	674.29	321.09	674.29
Delphi Steering Acquisition	2.30	343.08	789.08	343.08	789.08
Delphi Steering Acquisition	2.10	343.85	722.09	343.85	722.09
Delphi Steering Acquisition	0.15	373.14	55.97	373.14	55.97
Delphi Steering Acquisition	0.40	373.53	149.41	373.53	149.41
Delphi Steering Acquisition	0.13	380.96	50.79	380.96	50.79
Delphi Steering Acquisition	0.25	407.37	101.84	407.37	101.84
Delphi Steering Acquisition	0.13	469.92	62.66	469.92	62.66
Delphi Steering Acquisition	1.90	478.03	908.26	478.03	908.26
Delphi Steering Acquisition	0.10	482.91	48.29	482.91	48.29
Delphi Steering Acquisition	0.40	493.97	197.59	493.97	197.59
Delphi Steering Acquisition	0.70	551.04	385.73	551.04	385.73
Delphi Steering Acquisition	3.50	565.62	1,979.67	565.62	1,979.67
Delphi Steering Acquisition	0.20	594.13	118.83	594.13	118.83
Delphi Steering Acquisition	6.80	607.66	4,132.09	607.66	4,132.09
Delphi Steering Acquisition	1.20	634.22	761.06	634.22	761.06
Delphi Steering Acquisition	1.20	652.40	782.88	652.40	782.88
Delphi Steering Acquisition	0.90	656.27	590.64	656.27	590.64
Delphi Steering Acquisition	0.20	657.08	131.42	657.08	131.42
Delphi Steering Acquisition	0.65	663.82	431.48	663.82	431.48
Delphi Steering Acquisition	1.50	663.83	995.75	663.83	995.75
Delphi Steering Acquisition	0.90	683.51	615.16	683.51	615.16
Delphi Steering Acquisition	1.30	690.00	897.00	690.00	897.00
Delphi Steering Acquisition	0.40	850.00	340.00	850.00	340.00
Delphi Steering Acquisition	0.30	940.00	282.00	940.00	282.00
Delphi Steering Acquisition	2.50	980.36	2,450.90	980.36	2,450.90

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VAGUE COMMUNICATIONS

Baker & McKenzie

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Project Beam	0.60	695.48	417.29	688.94	413.36
Project Beam	0.15	740.84	111.13	733.87	110.08
Project Beam	9.35	816.43	7,633.62	808.76	7,561.91
Project Three - Restructure of AP Subsidiaries	0.40	343.97	137.59	370.08	148.03
Project Three - Restructure of AP Subsidiaries	1.00	406.93	406.93	437.81	437.81
Project Three - Restructure of AP Subsidiaries	0.20	431.05	86.21	463.77	92.75
Project Three - Restructure of AP Subsidiaries	0.70	478.94	335.26	515.30	360.71
Project Three - Restructure of AP Subsidiaries	0.80	531.19	424.95	571.51	457.21
Project Two - Asia Pacific Regional Co-ordination	0.10	150.53	15.05	149.90	14.99
Project Two - Asia Pacific Regional Co-ordination	0.10	225.79	22.58	224.86	22.49
Project Two - Asia Pacific Regional Co-ordination	0.40	258.72	103.49	257.65	103.06
Project Two - Asia Pacific Regional Co-ordination	1.10	282.24	310.46	281.07	309.18
Project Two - Asia Pacific Regional Co-ordination	0.30	422.76	126.83	421.01	126.30
Project Two - Asia Pacific Regional Co-ordination	1.00	457.99	457.99	456.09	456.09
Project Two - Asia Pacific Regional Co-ordination	0.40	508.03	203.21	505.93	202.37
Project Two - Asia Pacific Regional Co-ordination	2.00	517.44	1,034.88	515.30	1,030.60
Project Two - Asia Pacific Regional Co-ordination	0.58	573.89	334.77	571.51	333.38
Project Two - Asia Pacific Regional Co-ordination	0.37	635.04	232.85	632.41	231.88
Project Two - Asia Pacific Regional Co-ordination	0.50	686.98	343.49	684.13	342.07
Project Two - Asia Pacific Regional Co-ordination	0.60	692.86	415.72	689.99	413.99
Project Two - Asia Pacific Regional Co-ordination	1.00	791.99	791.99	788.71	788.71
Project Two - Asia Pacific Regional Co-ordination	0.20	191.65	38.33	190.84	38.17
Project Two - Asia Pacific Regional Co-ordination	0.18	282.27	49.40	281.07	49.19
Project Two - Asia Pacific Regional Co-ordination	0.90	517.49	465.74	515.30	463.77
Project Two - Asia Pacific Regional Co-ordination	0.40	504.34	201.74	571.51	228.60
	70.27		37,432.46		37,467.68

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EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

Baker & McKenzie				Stuart Maue				
DATE	ENTRY HOURS	HOURS	U.S. Dollar		U. S. Dollar		TASK HOURS ~	DESCRIPTION
			RATE	FEES	RATE	FEES		
Achromowicz, W								
07/03/09	0.30	0.15	373.14	55.97	373.14	55.97		MATTER NAME: Delphi Steering Acquisition
Fri 1122420/191								1 TELEPHONE CONVERSATION WITH K MISIAK REGARDING CHANGE OF BANK SIGNATORIES; 2 DISCUSSING PARTICULARITIES OF THE RULES OF BANKING REPRESENTATION BINDING IN DELPHI PL. [WARSAW OFFICE]
Alonso, M								
06/12/09	1.60	1.60	343.85	550.16	343.85	550.16		MATTER NAME: Delphi Steering Acquisition
Fri 1120581/154								1 DRAFTING EMAIL REGARDING PE RISK ANALYSIS WITH REGARDS TO CONTRACTING EMPLOYEE IN SPAIN BY FOREIGN COMPANY. [MADRID OFFICE]
06/30/09	0.50	0.50	343.85	171.93	343.85	171.93		MATTER NAME: Delphi Steering Acquisition
Tue 1120581/163								1 DRAFTING EMAIL REGARDING PE RISK ANALYSIS ON CONTRACTING EMPLOYEE IN SPAIN BY FOREIGN COMPANY. [MADRID OFFICE]
Bassmann, N								
06/30/09	1.00	0.30	225.42	67.63	225.42	67.63	0.30 F	MATTER NAME: Delphi Steering Acquisition
Tue 1120581/150								1 REVIEWING BANK DOCUMENTATION OF DEUTSCHE BANK AND COMMERZBANK OF RHODES GERMANY GMBH (0.3);
							0.30 F	2 PREPARING EMAIL TO COMMERZBANK (0.3);
							0.40 F	3 AMENDING DRAFT MANDATE LETTER TO DEUTSCHE BANK (0.4). [FRANKFURT OFFICE]
07/01/09	1.50	0.30	225.42	67.63	225.42	67.63	0.20 F	MATTER NAME: Delphi Steering Acquisition
Wed 1122420/51								1 TELEPHONE CONVERSATION WITH COMMERZBANK REGARDING BANK FORMS FOR CHANGING AUTHORISED PERSONS BANK ACCOUNT (0.2);
							0.30 F	2 REVIEWING FORMS PROVIDED BY COMMERZBANK (0.3);
							0.30 F	3 TELEPHONE CONVERSATIONS WITH DEUTSCHE BANK (0.3);
							0.60 F	4 DRAFTING EMAIL TO J BROUGHTON REGARDING SIGNING INSTRUCTIONS BANK ACCOUNT FORMS OF COMMERZBANK FOR CHANGING AUTHORIZED PERSONS BANK ACCOUNT (0.6). [FRANKFORT OFFICE]
07/08/09	0.60	0.10	225.42	22.54	225.42	22.54	0.20 F	MATTER NAME: Delphi Steering Acquisition
Wed 1122420/58								1 REVIEWING EMAILS OF J BROUGHTON REGARDING BANK ACCOUNTS OF RHODES GERMANY GMBH (0.2);
							0.10 F	2 TELEPHONE CONVERSATION WITH DEUTSCHE BANK (0.1);
							0.30 F	3 DRAFTING EMAIL TO J BROUGHTON REGARDING RESULT OF TELEPHONE CONVERSATION WITH DEUTSCHE BANK (0.3). [FRANKFORT OFFICE]
Broughton, J								
06/01/09	0.40	0.40	607.66	243.06	607.66	243.06		MATTER NAME: Delphi Steering Acquisition
Mon 1120581/2								1 ATTENDING ON REVIEW OF CORRESPONDENCE AND DOCUMENTATION FOR CHANGE OF DIRECTORS OF RHODES INDIA. [LONDON OFFICE]
06/08/09	0.60	0.60	607.66	364.60	607.66	364.60		MATTER NAME: Delphi Steering Acquisition
Mon 1120581/21								1 ATTENDING ON CORRESPONDENCE REGARDING PROCESS OF OBTAINING LEASE IN BURSA. [LONDON OFFICE]
06/09/09	0.60	0.60	607.66	364.60	607.66	364.60		MATTER NAME: Delphi Steering Acquisition
Tue 1120581/27								1 ATTENDING ON CORRESPONDENCE REGARDING LEASE IN BURSA FOR RHODES TURKEY AND REQUIREMENTS FOR CHANGE OF BANK SIGNATORIES FOR RHODES INDIA. [LONDON OFFICE]

~ See the last page of exhibit for explanation

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VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Broughton, J						
06/10/09 Wed 1120581/31	0.60	0.60	607.66	364.60	607.66 364.60	MATTER NAME: Delphi Steering Acquisition 1 ATTENDING ON CORRESPONDENCE REGARDING NEW LEASE IN BURSA FOR RHODES TURKEY AND OUTSTANDING REQUIREMENTS FOR CHANGE OF DIRECTORS RHODES INDIA. [LONDON OFFICE]
06/15/09 Mon 1120581/38	0.50	0.50	607.66	303.83	607.66 303.83	MATTER NAME: Delphi Steering Acquisition 1 ATTENDING ON CORRESPONDENCE REGARDING CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES AND OUTSTANDING REQUIREMENTS FOR CHANGE OF DIRECTORS RHODES INDIA. [LONDON OFFICE]
06/16/09 Tue 1120581/41	0.70	0.40	607.66	243.06	607.66 243.06	MATTER NAME: Delphi Steering Acquisition 0.30 F 1 ATTENDING ON REVIEW OF VALUATION REPORT FOR RHODES INDIA (0.3 HRS); 0.40 F 2 CORRESPONDENCE REGARDING CHANGE OF BANK SIGNATORIES FOR EACH OF THE RHODES ACQUISITION ENTITIES (0.4 HRS). [LONDON OFFICE]
06/17/09 Wed 1120581/45	1.00	0.40	607.66	243.06	607.66 243.06	MATTER NAME: Delphi Steering Acquisition 0.60 F 1 ATTENDING ON CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (0.6 HRS); 0.40 F 2 REVIEWING CORRESPONDENCE REGARDING ESTABLISHMENT OF BRANCH IN BURSA AND TRANSFER OF EMPLOYEES TO RHODES TURKEY (0.4 HRS). [LONDON OFFICE]
06/18/09 Thu 1120581/50	2.70	0.40	607.66	243.06	607.66 243.06	MATTER NAME: Delphi Steering Acquisition 1.90 F 1 ATTENDING ON CHANGE CORRESPONDENCE WITH LOCAL COUNSEL AND GENERAL MOTORS REPRESENTATIVES REGARDING BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (1.9 HRS); 0.40 F 2 REVIEWING CORRESPONDENCE REGARDING ESTABLISHMENT OF BRANCH IN BURSA AND TRANSFER OF EMPLOYEES TO RHODES TURKEY (0.4 HRS); 0.40 F 3 REVIEWING SHARES TRANSFER DOCUMENTATION FOR RHODES INDIA (0.4 HRS). [LONDON OFFICE]
06/19/09 Fri 1120581/54	2.30	0.20	607.66	121.53	607.66 121.53	MATTER NAME: Delphi Steering Acquisition 1.50 F 1 ATTENDING ON CORRESPONDENCE WITH LOCAL COUNSEL REGARDING BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (1.5 HRS); 0.20 F 2 CORRESPONDENCE REGARDING ESTABLISHMENT OF BRANCH IN BURSA (0.2 HRS); 0.60 F 3 ATTENDING ON CORRESPONDENCE WITH INDIAN LOCAL COUNSEL REGARDING SHARES TRANSFER DOCUMENTATION FOR RHODES INDIA (0.6 HRS). [LONDON OFFICE]
06/22/09 Mon 1120581/59	3.40	0.40	607.66	243.06	607.66 243.06	MATTER NAME: Delphi Steering Acquisition 1.50 A 1 ATTENDING ON CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES; 1.50 A 2 UPDATING BANK SIGNATORIES MATRIX (3 HRS); 0.40 F 3 CORRESPONDENCE REGARDING LEASE FOR RHODES TURKEY (0.4 HRS). [LONDON OFFICE]
06/23/09 Tue 1120581/63	3.80	0.90	607.66	546.89	607.66 546.89	MATTER NAME: Delphi Steering Acquisition 0.90 F 1 ATTENDING ON COLLATING DOCUMENTS FOR CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (0.9 HRS); 1.00 A 2 UPDATING BANK SIGNATORIES MATRIX; 1.00 A 3 REVIEWING BOARD MINUTES OF RHODES INDIA (2 HRS); 0.90 F 4 REVIEWING MANDATE LETTERS AND DISTRIBUTION TO LOCAL COUNSEL (0.9 HRS). [LONDON OFFICE]
06/24/09 Wed 1120581/67	2.60	0.60	607.66	364.60	607.66 364.60	MATTER NAME: Delphi Steering Acquisition 0.60 F 1 ATTENDING ON CORRESPONDENCE REGARDING BURSA LEASE (0.6 HRS); 0.40 F 2 COLLATING DOCUMENTS FOR CHANGE OF BANK SIGNATORIES FOR EACH OF RHODES ACQUISITION ENTITIES (0.4 HRS); 1.00 F 3 UPDATING BANK SIGNATORIES MATRIX (1 HR); 0.60 F 4 CORRESPONDENCE WITH GENERAL MOTORS REPRESENTATIVES REGARDING LIMITATION ON BANK SIGNATORIES POWERS (0.6 HRS). [LONDON OFFICE]

~ See the last page of exhibit for explanation

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VAGUE COMMUNICATIONS

Baker & McKenzie

DATE			Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Broughton, J								
06/26/09	3.10	0.50	607.66	303.83	607.66	303.83	2.00 F	MATTER NAME: Delphi Steering Acquisition 1 ATTENDING ON DOCUMENTS FOR CHANGE OF BANK SIGNATORIES (2 HRS);
Fri 1120581/75							0.50 F	2 CORRESPONDENCE REGARDING BURSA LEASE (0.5 HRS);
							0.50 F	3 REVIEWING UPDATED BANK SIGNATORIES MATRIX (0.5 HRS);
							0.10 F	4 CORRESPONDENCE WITH LOCAL COUNSEL REGARDING LOCAL CORPORATE LAW REQUIREMENTS TO CHANGE BANK SIGNATORIES (0.1 HRS) [LONDON OFFICE]
06/29/09	3.00	0.30	607.66	182.30	607.66	182.30	0.20 F	MATTER NAME: Delphi Steering Acquisition 1 ATTENDING ON UPDATED MATRIX AND DOCUMENTS FOR CHANGE OF BANK SIGNATORIES (0.2 HRS);
Mon 1120581/78							2.00 F	2 PREPARING KYC REQUIRED DOCUMENTS TABLE (2 HRS);
							0.30 F	3 CORRESPONDENCE REGARDING EXECUTION OF BURSA LEASE (0.3 HRS) [LONDON OFFICE]
Chauhan, D								
06/18/09	0.20	0.20	282.24	56.45	281.07	56.21		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW CORRESPONDENCE RECEIVED FROM CHINA AND SINGAPORE.
Thu 1145843/174								
06/29/09	0.30	0.10	282.24	28.22	281.07	28.11		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW CORRESPONDENCE IN RELATION TO PROJECT TWO;
Mon 1145843/394								2 FOLLOW UP WITH ASIA PACIFIC COUNSEL REGARDING CORRESPONDENCE FROM GENERAL MOTORS OR JENNER;
								3 CHECK EXTRANET TO SEE IF HAVE RECEIVED ARTICLES OF ASSOCIATION FOR GM ASIA PACIFIC PTE. LTD.
07/01/09	0.70	0.70	282.24	197.57	281.07	196.75		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 AMEND EMAIL SUMMARY OF STATUS OF TRANSFER OF SHARES TO REFLECT CALLS WITH DIFFERENT JURISDICTIONS.
Wed 1145843/465								
07/02/09	0.30	0.10	282.24	28.22	281.07	28.11		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW CORRESPONDENCE RECEIVED FROM INDONESIA;
Thu 1145843/501								2 FORWARD INFORMATION TO T. RYAN AND A. MATUTE;
								3 CORRESPOND WITH D. FIKRY REGARDING PREPARING CONDITIONAL SHARE TRANSFERS.
07/22/09	0.10	0.10	282.27	28.23	281.07	28.11		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW CORRESPONDENCE RECEIVED WITH RESPECT TO POST-CLOSING REQUIREMENTS.
Wed 1147158/28								
07/24/09	0.30	0.08	282.27	21.17	281.07	21.08		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW CORRESPONDENCE RECEIVED;
Fri 1147158/36								2 RESPOND TO S. WANG REGARDING PHILIPPINES TAXPAYER IDENTIFICATION NUMBER APPLICATIONS;
								3 PROVIDE PHILIPPINES TAXPAYER IDENTIFICATION NUMBERS TO S. WANG;
								4 RESPOND TO B. DODGEN REGARDING ORIGINAL PHILIPPINES DOCUMENTS.
Crozier, J								
06/17/09	3.90	0.90	656.27	590.64	656.27	590.64	0.90 F	MATTER NAME: Delphi Steering Acquisition 1 ATTENDING FRANCE EXCLUSION TELEPHONE CALL AND EMPLOYEE FOLLOW-UP (0.9 HRS);
Wed 1120581/46							0.50 F	2 TELEPHONE CALL WITH WALT REGARDING EMPLOYMENT ISSUES (0.5 HRS);
							2.50 F	3 ATTENDING TO TRANSACTION AGENDA AND PROJECT MANAGEMENT (2.5 HRS) [LONDON OFFICE]

~ See the last page of exhibit for explanation

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VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Cummings, C						
06/24/09	0.30	0.15	560.00	84.00		MATTER NAME: Chapter 11 Special Tax Counsel
Wed 94072942/36						1 REVIEW E-MAIL REGARDING CONVERSATION WITH THE CLIENT;
						2 CONFERENCE WITH I.A. REID REGARDING SAME. [NEW YORK OFFICE]
Deng, J						
06/19/09	0.90	0.40	850.00	340.00	0.40 F	MATTER NAME: Delphi Steering Acquisition
Fri 1120581/416					0.50 F	1 PREPARING CORRESPONDENCE REGARDING DISCLOSURE SCHEDULE FOR DELPHI TRANSACTION (0.4);
						2 REVIEWING ADDITIONAL DISCLOSURE OF OVERTIME COMPLIANCE ISSUES FROM QIONG YU. (0.5)
						[SHANGHAI OFFICE]
Dookhun, R						
06/10/09	0.80	0.50	478.03	239.02	0.30 F	MATTER NAME: Delphi Steering Acquisition
Wed 1120581/33					0.20 F	1 CORRESPONDENCE REGARDING RUSSIAN CONSULTANT AND SPANISH EMPLOYEES (0.3);
					0.30 F	2 REVIEWING CORRESPONDENCE REGARDING JAPANESE EMPLOYEES (0.2);
						3 UPDATING LIST OF PRE-CLOSING EMPLOYMENT ACTIONS (0.3). [LONDON OFFICE]
06/11/09	0.20	0.20	478.03	95.61		MATTER NAME: Delphi Steering Acquisition
Thu 1120581/35						1 CORRESPONDENCE REGARDING TRANSACTION AGENDA. [LONDON OFFICE]
06/16/09	1.20	1.20	478.03	573.64	0.90 F	MATTER NAME: Delphi Steering Acquisition
Tue 1120581/43					0.30 F	1 CORRESPONDENCE REGARDING EMPLOYMENT OF SPANISH INDIVIDUAL BY NON-SPANISH RHODES ENTITY (0.9);
						2 CORRESPONDENCE REGARDING EMPLOYMENT ISSUES IN INDIA (0.3). [LONDON OFFICE]
Ge, X						
06/17/09	0.30	0.30	940.00	282.00		MATTER NAME: Delphi Steering Acquisition
Wed 1120581/107						1 REVIEWING VARIOUS CORRESPONDENCE REGARDING SIGNING AND PROPERTY INFORMATION OF PRC ENTITIES. [BEIJING OFFICE]
Gebler, O						
06/04/09	1.60	0.60	695.48	417.29	0.50 F	MATTER NAME: Project Beam
Thu 99172736/31					0.50 F	1 DRAFTING INTERCOMPANY LOAN (0.5);
					0.60 F	2 REVIEWING MOU AND DOCUMENTS RELATING TO MAGNA PROPOSAL (0.5);
						3 E-MAILS REGARDING MAGNA INTERCOMPANY LOAN (0.6).
Gonzalez-Elizondo, J						
06/16/09	0.40	0.30	275.00	82.50	0.30 F	MATTER NAME: Delphi Steering Acquisition
Tue 1120581/306					0.10 F	1 REVIEWING AND DISCUSSING CONSOLIDATION OF TITLE TO REAL PROPERTY AND POSSESSION CLAIMS REGARDING FACILITY LOCATED IN NUEVO LEON (0.3 HRS);
						2 MEETING WITH J VAZQUEZ-SILVEYRA REGARDING SAME (0.1 HRS). [MONTERREY OFFICE]
Gu, V						

~ See the last page of exhibit for explanation

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VAGUE COMMUNICATIONS

Baker & McKenzie

	DATE	Baker & McKenzie				Stuart Maue		TASK HOURS ~	DESCRIPTION
		ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Gu, V									
	06/23/09	0.10	0.10	692.86	69.29	689.99	69.00		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW CORRESPONDENCE CONCERNING CLOSING ACTION LIST.
	Tue 1145843/183								
	06/24/09	0.30	0.30	692.86	207.86	689.99	207.00		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW CORRESPONDENCE CONCERNING CLOSING ACTION LIST AND CONTRACT ASSIGNMENT AND CONSIDER RELATED ISSUES.
	Wed 1145843/207								
	06/25/09	0.20	0.20	692.86	138.57	689.99	138.00		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW AND REPLY CORRESPONDENCE CONCERNING CONTRACT ASSIGNMENT OF MATERIAL CONTRACTS.
	Thu 1145843/275								
Guch, K									
	06/01/09	6.10	0.60	980.36	588.22	980.36	588.22	2.20 F	MATTER NAME: Delphi Steering Acquisition 1 TELEPHONE CALLS WITH ALL PARTIES TO GO THROUGH FINAL MDA (2.2);
	Mon 1120581/1							3.00 F	2 DEALING WITH CHANGES FROM LOCAL COUNTRIES FOLLOWING AGREEMENT ON MDA (3);
								0.60 F	3 EXCHANGING EMAILS WITH INDIA REGARDING VARIOUS ISSUES RELATING TO THE LOCAL INDIAN LTA AND GURGOAN SITE (0.6);
								0.30 F	4 DISCUSSIONS WITH J CROZIER REGARDING APPROACH TO CHANGES REQUIRED TO LOCAL LTAS (0.3). [LONDON OFFICE]
	06/05/09	0.80	0.80	980.36	784.29	980.36	784.29		MATTER NAME: Delphi Steering Acquisition 1 ATTENDING TO VARIOUS EMAILS REGARDING FINALISATION OF LOCAL LOCAL TRANSFER AGREEMENTS AND EXTRACTION OF GURGOAN AND FRANCE. [LONDON OFFICE]
	Fri 1120581/15								
	06/15/09	1.20	1.10	980.36	1,078.40	980.36	1,078.40	1.10 F	MATTER NAME: Delphi Steering Acquisition 1 DEALING WITH VARIOUS REAL ESTATE EMAILS FROM GENERAL MOTORS REGARDING AUSTRALIA, INDIA, FRENCH AND POLISH PROPERTIES (1.1);
	Mon 1120581/37							0.10 F	2 DEALING WITH EMAIL FROM DELPHI REGARDING KOREAN PAYROLL SERVICE PROVIDER (0.1). [LONDON OFFICE]
Hinderer, H									
	06/05/09	0.50	0.10	482.91	48.29	482.91	48.29	0.20 A	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING DRAFT LOCAL LOCAL TRANSFER AGREEMENT REVISED BY DELPHI;
	Fri 1120581/127							0.20 A	2 DRAFTING AND SENDING OUT EMAIL REGARDING SAME MATTER TO M KUSCHNICK (0.4);
								0.10 F	3 BRIEF TELEPHONE CONFERENCE WITH LOCAL DELPHI COUNSEL (0.1). [BERLIN OFFICE]
Ho, G									
	06/19/09	1.30	1.00	343.08	343.08	343.08	343.08	1.00 F	MATTER NAME: Delphi Steering Acquisition 1 ATTENDING CONFERENCE CALL REGARDING COMPLETION AGENDA FOR LOCAL TRANSFER AGREEMENT (1.0HRS)
	Fri 1120581/437							0.30 A	2 RUN THROUGH AND RELATED DISCUSSIONS; FOLLOWING UP EMAIL CORRESPONDENCE WITH S MCGRATH REGARDING GOODS AND SERVICES TAX RELATED ISSUES. [SYDNEY OFFICE]
	06/30/09	1.70	1.30	343.08	446.00	343.08	446.00	1.30 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING AND RESPONDING TO VARIOUS EMAIL CORRESPONDENCE REGARDING STAMP DUTY AND GOODS AND SERVICES TAX RELATED ISSUES (DUTY ESTIMATES, TAX INVOICES ETC)(1.30HRS);
	Tue 1120581/440							0.40 F	2 DISCUSSIONS WITH S SCHENKEL AND C KOUTSIS (B&M SYDNEY) REGARDING STAMP DUTY AND GST RELATED ISSUES (0.40HRS). [SYDNEY OFFICE]

~ See the last page of exhibit for explanation

VAGUE COMMUNICATIONS

Baker & McKenzie

Baker & McKenzie					Stuart Maue			
		U.S. Dollar		U. S. Dollar				
DATE	ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES	TASK HOURS ~	
DESCRIPTION								
Ho, G								
Holmes, S								
							MATTER NAME: Project Beam	
07/09/09	0.30	0.15	740.84	111.13	733.87	110.08	1 TELEPHONE CONVERSATION WITH C. WHITEFOORD;	
Thu 99172737/47							2 E-MAIL WITH GM RE IT ISSUES.	
Koutsis, C								
							MATTER NAME: Delphi Steering Acquisition	
06/30/09	0.80	1.50	663.83	995.75	663.83	995.75	1.50 F 1 REVIEWING EMAILS REGARDING POST CLOSING STEPS AND DUTY CALCULATION (1.50HRS);	
Tue 1120581/439							0.30 F 2 DRAFTING EMAIL TO G HO (B&M SYDNEY) REGARDING STAMP DUTY PAYABLE (0.30HRS). [SYDNEY OFFICE]	
							MATTER NAME: Delphi Steering Acquisition	
07/06/09	0.50	0.25	663.82	165.96	663.82	165.96	1 REVIEWING EMAILS REGARDING GOODS AND SERVICES TAX AND CALCULATION OF GOODS AND SERVICES TAX;	
Mon 1122420/160							2 DISCUSSION WITH G HO REGARDING SAME. [SYDNEY OFFICE]	
							MATTER NAME: Delphi Steering Acquisition	
07/07/09	0.20	0.20	663.82	132.76	663.82	132.76	1 REVIEWING EMAILS REGARDING DUTY PAYABLE ON LOCAL ACQUISITION;	
Tue 1122420/162							2 DRAFTING EMAIL REGARDING SAME. [SYDNEY OFFICE]	
							MATTER NAME: Delphi Steering Acquisition	
07/09/09	0.30	0.20	663.82	132.76	663.82	132.76	1 REVIEWING EMAIL REGARDING TAX INVOICE;	
Thu 1122420/165							2 DISCUSSION WITH G HO REGARDING TAX INVOICE;	
							3 REVIEWING EMAIL REGARDING SAME. [SYDNEY OFFICE]	
Kurata, N								
							MATTER NAME: Delphi Steering Acquisition	
07/07/09	0.50	0.25	407.37	101.84	407.37	101.84	1 CONFERRING WITH MS SAITO (IN CHARGE OF DELPHI JAPAN) TO CONFIRM STATUS OF TRANSFER OF LEASEHOLD RIGHTS FROM DELPHI JAPAN TO ROAD JAPAN;	
Tue 1122420/181							2 CONFERRING WITH MR YOKOTA WHO IS PERSON IN CHARGE OF NINON SEIMEI. [TOKYO OFFICE]	
Lattanzio, A								
							MATTER NAME: Delphi Steering Acquisition	
06/30/09	0.40	0.13	380.96	50.79	380.96	50.79	1 EXAMINING LAST CORRESPONDENCE WITH M TESSERA;	
Tue 1120581/373							2 ATTENDING TO NEW EMAIL TO M TESSERA REGARDING REQUEST OF INFORMATION;	
							3 EXCHANGING EMAILS WITH M TESSERA REGARDING LAST VERSION OF THE DEED OF TRANSFER (SECTION 5/PAYMENT OF THE INCOME TAXES). [ROME OFFICE]	
Lee, K								
							MATTER NAME: Project Two - Asia Pacific Regional Co-ordination	
06/17/09	0.30	0.30	686.98	206.09	684.13	205.24	1 REVIEW DISCUSSION IN EMAIL;	
Wed 1145843/126							2 REVIEW AND CONSIDER DRAFT EMAIL ON CONSENT/WAIVER ISSUES.	
							MATTER NAME: Project Two - Asia Pacific Regional Co-ordination	
06/25/09	0.20	0.20	686.98	137.40	684.13	136.83	1 DRAFT EMAIL MAKING SUGGESTIONS TO RESOLVE ISSUES FOR OUTSTANDING CLOSING CHECKLIST MATTERS.	
Thu 1145843/265								

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EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Lee, K						
Maitland, J						
07/08/09	1.00	1.00	279.92	279.92		MATTER NAME: Delphi Steering Acquisition 1 REVIEWING EMAIL CORRESPONDENCE AND TRANSACTION AGENDA. [LONDON OFFICE]
Wed 1122420/25						
Marlange, S						
06/09/09	2.50	0.50	634.22	317.11	0.80 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING LATEST VERSION OF LOCAL TRANSFER AGREEMENT (COMPARED TO MTA) (0.8 HR);
Tue 1120581/319					0.40 F	2 WORKING SESSION WITH A SAUTY DE CHALON (B&M PARIS) AND S JOUNIAUX (B&M PARIS) REGARDING PROPOSED SOLUTION TO MINIMIZE RISKS IN FRANCE (0.4 HR);
					0.50 F	3 DRAFTING EMAIL REGARDING CONTEMPLATED SCENARIO FOR FRANCE (0.5 HR);
					0.80 F	4 WORKING SESSION WITH A SAUTY DE CHALON, H SANCHEZ DE LA ESPADA ET AL REGARDING LOCAL TRANSFER AGREEMENT AND HOW TO MINIMIZE RISKS OF EMPLOYEES' CLAIMS (0.8 HR). [PARIS OFFICE]
06/17/09	2.10	0.70	634.22	443.95	0.40 F	MATTER NAME: Delphi Steering Acquisition 1 EXCHANGING EMAILS WITH J CROZIER REGARDING RISKS LINKED TO DELPHI STRASBOURG (0.4 HR);
Wed 1120581/324					1.00 F	2 CONFERENCE CALL WITH CLIENTS REGARDING SAME (1 HR);
					0.70 F	3 DRAFTING EMAIL REGARDING SAME (0.7 HR). [PARIS OFFICE]
Marx, J						
06/01/09	1.90	0.90	683.51	615.16	0.90 F	MATTER NAME: Delphi Steering Acquisition 1 TELEPHONE CONFERENCE WITH CLIENT (0.90);
Mon 1120581/441					1.00 F	2 REVIEW AND FINALISE JAPANESE LTA AND PARTICIPATION AGREEMENT (1.0). [TOKYO OFFICE]
07/03/09	0.50	0.50	791.99	396.00		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 ATTEND CONFERENCE CALL TO REVIEW ISSUES REGARDING TRANSFER OF SHARES.
Fri 1145843/513						
07/03/09	0.50	0.50	791.99	396.00		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 SECOND CONFERENCE CALL ON TRANSFER OF SHARES.
Fri 1145843/514						
McDade, K						
06/05/09	0.70	0.10	321.09	32.11	0.10 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING EMAILS REGARDING FINALISATION OF LOCAL TRANSFER AGREEMENTS (0.1 HRS);
Fri 1120581/169					0.10 F	2 REVIEWING MDA AND LOCAL TRANSFER AGREEMENT (0.1 HRS);
					0.20 F	3 DISCUSSING ISSUES REGARDING LOCAL TRANSFER AGREEMENT WITH B BINNS (0.2 HRS);
					0.10 F	4 DISCUSSING ISSUES REGARDING EMPLOYEES CLAUSE OF LOCAL TRANSFER AGREEMENT WITH S MCGRATH (0.1 HRS);
					0.20 F	5 DRAFTING EMAIL TO B BINNS WITH UPDATE REGARDING AMENDMENTS TO EMPLOYEES CLAUSE OF LOCAL TRANSFER AGREEMENT (0.2 HRS) [MELBOURNE OFFICE]

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Vague Communications Pg 13 of 29

VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES		
McDade, K								
06/09/09 Tue 1120581/174	1.20	0.50	321.09	160.55	321.09	160.55	0.30 F 0.30 F 0.10 F 0.10 F 0.10 F 0.20 F 0.10 F	MATTER NAME: Delphi Steering Acquisition 1REVIEWING EMAILS REGARDING EMPLOYEE LISTINGS AND COMPLETION STEPS (0.3 HRS); 2DISCUSSING ISSUES REGARDING EMPLOYEES CLAUSE OF LOCAL TRANSFER AGREEMENTWITH B BINNS (0.3 HRS); 3REVIEWING TRANSACTION AGENDA (0.1 HRS); 4DRAFTING EMAIL TO S MCGRATH REGARDING CLOSING (0.1 HRS); 5REVIEWING EMAIL RESPONSE FROM S MCGRATH (0.1 HRS); 6DISCUSSING ISSUES WITH B BINNS AND S MCGRATH (0.2 HRS); 7REVIEWING FINALISED AUSTRALIAN TRANSACTION AGENDA (0.1 HRS). [MELBOURNE OFFICE]
06/18/09 Thu 1120581/185	1.00	0.20	321.09	64.22	321.09	64.22	0.10 F 0.10 F 0.10 F 0.10 F 0.20 F 0.40 F	MATTER NAME: Delphi Steering Acquisition 1REVIEWING EMAIL FROM S MCGRATH REGARDING TRANSACTION AGENDA QUERY (0.1 HRS); 2DISCUSSING ISSUES REGARDING TRANSACTION AGENDA WITH B BINNS (0.1 HRS); 3REVIEWING TERMS OF ENTERPRISE AGREEMENT (0.1 HRS); 4REVIEWING APPLICABLE LEGISLATION (0.1 HRS); 5TELEPHONE ATTENDANCE WITH HR MANAGER (0.2 HRS); 6DRAFTING EMAIL TO T BOLSTER REGARDING UNION CONSULTATION (0.4 HRS). [MELBOURNE OFFICE]
06/19/09 Fri 1120581/188	0.30	0.30	321.09	96.33	321.09	96.33		MATTER NAME: Delphi Steering Acquisition 1REVIEWING EMAILS FROM B BINNS AND S MCGRATH; 2DISCUSSING ISSUES WITH B BINNS (0.3 HRS). [MELBOURNE OFFICE]
06/24/09 Wed 1120581/196	0.20	0.20	321.09	64.22	321.09	64.22	0.20 F	MATTER NAME: Delphi Steering Acquisition 1AMENDING EMAIL RESPONSE TO R DOOKHUN (0.2 HRS). [MELBOURNE OFFICE]
06/25/09 Thu 1120581/201	1.80	0.30	321.09	96.33	321.09	96.33	0.30 F 0.20 F 0.60 F 0.10 F 0.30 F 0.30 F	MATTER NAME: Delphi Steering Acquisition 1REVIEWING EMAILS FROM W RALPH AND B BINNS REGARDING EMPLOYMENT OFFERS (0.3 HRS); 2DISCUSSING ISSUES REGARDING OFFERS WITH B BINNS (0.2 HRS); 3DRAFTING RESPONSE TO RHODES AND GMH REGARDING OFFERS AND PLAN MATTERS TO BE INCLUDED IN RESPONSE (0.6 HRS); 4REVIEWING TERMS OF LOCAL TRANSFER AGREEMENT (0.1 HRS); 5DRAFTING EMAIL RESPONSE TO GENERAL MOTORS AND RHODES REGARDING OFFERS AND EMPLOYMENT MATTERS (0.3 HRS); 6DRAFTING EMAIL RESPONSE TO DELPHI (0.3 HRS). [MELBOURNE OFFICE]
06/26/09 Fri 1120581/202	0.20	0.10	321.09	32.11	321.09	32.11	0.10 F 0.10 F	MATTER NAME: Delphi Steering Acquisition 1REVIEWING EMAILS FROM W RALPH AND B BINNS (0.1 HRS); 2AMENDING LETTERS OF OFFER (0.1 HRS). [MELBOURNE OFFICE]
06/30/09 Tue 1120581/209	0.20	0.20	321.09	64.22	321.09	64.22	0.20 F	MATTER NAME: Delphi Steering Acquisition 1REVIEWING EMAILS REGARDING EMPLOYMENT COMPLETION CHECKLIST (0.2 HRS). [MELBOURNE OFFICE]

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VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	ENTRY HOURS HOURS		Baker & McKenzie U.S. Dollar		Stuart Maue U. S. Dollar		TASK HOURS ~	DESCRIPTION
			RATE	FEES	RATE	FEES		
McDade, K								
07/02/09	1.70	0.20	321.09	64.22	321.09	64.22	0.20 F	MATTER NAME: Delphi Steering Acquisition 1DISCUSSING OFFER LETTERS WITH B BINNS (0.2 HRS);
Thu 1122420/65							0.80 F	2AMENDING OFFER LETTERS (0.8 HRS);
							0.20 F	3DISCUSSION WITH B BINNS (0.2 HRS);
							0.50 F	4AMENDING OFFERS AND LETTERS (0.5 HRS). [MELBOURNE OFFICE]
O'Neill, M								
09/14/09	0.20	0.20	431.05	86.21	463.77	92.75		MATTER NAME: Project Three - Restructure of AP Subsidiaries 1REVIEW AND RESPOND TO CORRESPONDENCE FROM S. LUO
Mon 1150643/28								
Otaola, I								
06/12/09	0.40	0.40	690.00	276.00	690.00	276.00		MATTER NAME: Delphi Steering Acquisition 1PREPARING EMAIL ADVISING ON SITUATIONS THAT MAY GENERATE PERMANENT ESTABLISHMENT (PE) FOR TAX PURPOSES. [MADRID OFFICE]
Fri 1120581/153								
06/30/09	0.90	0.90	690.00	621.00	690.00	621.00		MATTER NAME: Delphi Steering Acquisition 1PREPARING EMAIL WITH OUR ADVICE ON EXISTENCE OF SPANISH PE DUE TO EMPLOYEE ACTIVITIES. [MADRID OFFICE]
Tue 1120581/162								
Pacheco, M								
06/09/09	0.30	0.10	265.00	26.50	265.00	26.50	0.20 F	MATTER NAME: Delphi Steering Acquisition 1CONFERENCE CALL WITH J CROZIER REGARDING PENDING ISSUES OF PROJECT RHODES (0,2);
Tue 1120581/392							0.10 F	2EXCHANGING EMAILS WITH SAME (0,1). [SAO PAULO OFFICE]
07/01/09	3.80	0.30	265.00	79.50	265.00	79.50	0.40 F	MATTER NAME: Delphi Steering Acquisition 1EXCHANGING EMAILS WITH R AMARAL REGARDING OBTAINING OF ENVIRONMENTAL LICENCES AND AUTHORISATIONS OF SAGINAW BRASIL TO OPERATE BUSINESS (0,4);
Wed 1122420/143							0.50 F	2REVIEWING AND CHANGING DRAFT OL EMAIL PREPARED BY LAW CLERK J WINGE REGARDING SAME MATTER (0,5);
							0.30 F	3EXCHANGING EMAIL WITH C GRICUG (FROM DELPHI) REGARDING SAME LICENSES (0,3);
							0.60 F	4EXCHANGING EMAIL WITH T BOLSTER REGARDING PAYMENT OF LOCAL PURCHASE PRICE (0,6);
							0.30 F	5EXCHANGING EMAIL WITH REGARDING POST CLOSING CHECKLIST (0,3);
							0.30 F	6CONFERENCE CALL WITH L ALMEIDA (FROM DELPHI), P FRAUENDORF (GENERAL MOTORS'S INTERNAL COUNSEL) REGARDING PRE-CLOSING CHECKLIST (0,3);
							0.40 F	7INTERNAL MEETING WITH LAW CLERK J WINGE TO DISCUSS STATUS OF CHECKLIST (0,4);
							0.40 F	8EXCHANGING EMAILS WITH J CROZIER REGARDING LOCAL ISSUES OL PROJECT RHODES (0,4);
							0.60 F	9REVIEWING AND CHANGING DRAFT OF PRE-CLOSING CHECKLIST (0,6). [SAO PAULO OFFICE]
Payne, Y								

- See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

				Baker & McKenzie		Stuart Maue			
				U.S. Dollar		U. S. Dollar			
DATE		ENTRY HOURS	HOURS	RATE	FEES	RATE	FEES	TASK HOURS ~	DESCRIPTION
Payne, Y									
06/26/09		0.40	0.13	469.92	62.66	469.92	62.66		MATTER NAME: Delphi Steering Acquisition 1 TELEPHONE CALL WITH J CROZIER REGARDING ACQUISITION OF STEERING BUSINESS AND CLOSING FORMALITIES FOR GERMAN EMPLOYEES; 2 PREPARING EMAIL TO A WOLFF (B&M BERLIN) REGARDING EQUALISATION OF INTEREST AGREEMENT AND TRANSFER LETTERS; 3 REVIEWING EMAILS REGARDING CONSULTATION WITH UNIONS IN ITALY. [LONDON OFFICE]
Fri 1120581/76									
07/08/09		0.60	0.40	493.97	197.59	493.97	197.59	0.40 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING EMAILS REGARDING TRANSFER OF EMPLOYEES IN CHINA (0.4 HRS.);
Wed 1122420/23								0.20 F	2 REVIEWING EMAIL FROM INDIAN COLLEAGUE REGARDING OUTSTANDING POINTS IN TERMS OF TRANSFERRING INDIAN EMPLOYEES (0.2 HRS.). [LONDON OFFICE]
Percivalle, U									
06/25/09		0.60	0.20	594.13	118.83	594.13	118.83	0.20 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING CORRESPONDENCE WITH W RALPH AND P RUIZ (0.2);
Thu 1120581/277								0.20 F	2 REVIEWING DELEGATION OF POWERS AND OF 2008 MINUTES OF MEETING WITH UNIONS (0.2);
								0.20 F	3 REVIEWING REVISED NOTICE TO UNIONS AND ANALYSING LIKELY ISSUES TO BE DISCUSSED AT PROBABLE MEETING WITH THEM AND HOW TO ADDRESS THOSE (0.2). [MILAN OFFICE]
Poke, A									
06/01/09		0.50	0.17	635.04	105.84	632.41	105.40		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW OF EMAILS ON FOREIGN INVESTMENT APPROVALS IN AUSTRALIA AND NEW ZEALAND FROM GM; 2 LIAISON WITH F HARDEN; 3 COURTESY CALL WITH JOHN HILL AT FIRB REGARDING POSSIBLE APPROACH BY GM IN LIGHT OF GMC FILING.
Mon 1145843/1									
06/03/09		0.40	0.20	635.04	127.01	632.41	126.48		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 CALL WITH FIONA HARDEN REGARDING NZ OIO ISSUES; 2 REVIEW OF GM EMAILS.
Wed 1145843/35									
Postigo Uribe, J									
06/01/09		1.70	0.60	290.00	174.00	290.00	174.00	0.30 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEW EMAILS AND INFORMATION SENT BY J CROZIER (0.3);
Mon 1120581/213								0.30 A	2 SEVERAL TELEPHONE CONFERENCES WITH G ADAME-ALVAREZ;
								0.30 A	3 REVIEW, DISCUSSE AND MODIFY LOCAL TRANSFER AGREEMENTS (0.6);
								0.30 F	4 REVIEW EMAILS BY C SALAZAR (0.3);
								0.20 F	5 REVIEW REAL ESTATE MATTERS AND DOCUMENTS (0.2);
								0.30 F	6 REVIEW LABOUR MATTERS AND REVIEW ISSUES ON TRANSFERS OF PERMITS (0.3). [MEXICO CITY OFFICE]
06/02/09		2.80	1.55	290.00	449.50	290.00	449.50	0.30 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEW EMAIL AND COMMENTS BY C SALAZAR (0.3);
Tue 1120581/214								1.00 F	2 REVIEW ISSUES ON LOCAL TRANSFER AGREEMENTS AND MODIFIED CLAUSES (1.0);
								1.00 F	3 REVIEW EMAILS AND DOCUMENTS SENT BY I MARTINEZ (1.0);
								0.25 A	4 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;
								0.25 A	5 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS (0.5). [MEXICO CITY OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

DATE			Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Postigo Uribe, J								
06/04/09	2.50	0.40	290.00	116.00	290.00	116.00	1.20 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEW MATTERS ON SCHEDULES TO MDA AND REVIEW EMAILS BY J CROZIER (1.2);
Thu 1120581/217							0.40 F	2 REVIEW AND DISCUSS ISSUES ON JURISDICTION CLAUSE, INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ (0.4);
							0.40 F	3 REVIEW AND DISCUSS REVISED VERSIONS OF LOCAL TRANSFER AGREEMENTS, REVIEW EMAILS BY C SALAZAR (0.4);
							0.50 F	4 REVIEW MATTERS ON REAL ESTATE INVESTIGATIONS, REVIEW AND DISCUSS PRELIMINARY FUNDINGS REPORT, REVIEWING MATTERS ON ADDITIONAL MODIFICATIONS, ISSUES ON SCHEDULE 2 AND EMAIL BY J LEON (0.5). [MEXICO CITY OFFICE]
06/05/09	1.30	0.40	290.00	116.00	290.00	116.00	0.35 A	MATTER NAME: Delphi Steering Acquisition 1 REVIEW EMAILS BY J CROZIER;
Fri 1120581/219							0.35 A	2 REVIEW MDA AND MATTERS ON LOCAL TRANSFER AGREEMENT MODIFICATIONS (0.7);
							0.20 F	3 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ (0.2);
							0.20 A	4 REVIEW EMAILS BY R DOOKHUN;
							0.20 A	5 REVIEW LABOR MATTERS TRANSFER ISSUES AND ISSUES ON JURISDICTION (0.4). [MEXICO CITY OFFICE]
06/09/09	2.50	0.75	290.00	217.50	290.00	217.50	0.40 A	MATTER NAME: Delphi Steering Acquisition 1 REVIEW EMAILS BY J LEON;
Tue 1120581/225							0.40 A	2 REVIEW AND ANALYSIS OF ISSUES ON JURISDICTION CLAUSE, PARTICULARITIES OF TRANSACTION IN MEXICO AND PRE-CLOSING TRANSFERS (0.8);
							0.40 F	3 EXCHANGE EMAILS WITH T BOLSTER, REVIEW AND DISCUSS AGENDA (0.4);
							0.25 A	4 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;
							0.25 A	5 REVIEW MATTERS ON REAL ESTATE INVESTIGATION AND PROCEDURES, REVIEW EMAILS BY J VAZQUEZ-SILVEYRA (0.5);
							0.10 A	6 REVIEW EMAIL BY J CROZIER;
							0.10 A	7 REVIEW LABOUR MATTERS (0.2);
							0.40 F	8 REVIEW ISSUES ON LOCAL TRANSFER AGREEMENTS ADDITIONAL REPRESENTATIONS AND WARRANTIES (0.4);
							0.20 F	9 CONFERENCE CALL WITH C SALAZAR, REVIEW MATTERS ON FINDINGS ON REAL ESTATE INFORMATION AT NUEVO LEON (0.2). [MEXICO CITY OFFICE]
06/10/09	1.30	0.85	290.00	246.50	290.00	246.50	0.20 A	MATTER NAME: Delphi Steering Acquisition 1 REVIEW EMAILS BY J VAZQUEZ-SILVEYRA;
Wed 1120581/227							0.20 A	2 REVIEW AND DISCUSS RESULTS OF ADDITIONAL FINDINGS OVER REAL ESTATE IN NUEVO LEON (0.4);
							0.20 A	3 REVIEW EMAIL BY J LEON;
							0.20 A	4 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS AND ISSUES ON DUE DILIGENCE (0.4);
							0.15 A	5 REVIEW EMAIL BY C SALAZAR;
							0.15 A	6 REVIEW LIST OF PERMITS AND DOCUMENTS REQUIRED (0.3);
							0.10 A	7 REVIEW EMAIL BY A OLIVAS AND COMMENTING TO LOCAL TRANSFER AGREEMENTS;
							0.10 A	8 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ (0.2). [MEXICO CITY OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

DATE			Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Postigo Uribe, J								
06/11/09	1.00	0.13	290.00	37.70	290.00	37.70	0.20 A	MATTER NAME: Delphi Steering Acquisition 1 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS;
Thu 1120581/229							0.20 A	2 REVIEW EMAILS BY C SALAZAR, J CROZIER, M TAIGMAN AND J KANNAN;
							0.20 A	3 REVIEW MATTERS ON REPS AND WARRANTIES AND JURISDICTION (0.6);
							0.13 A	4 SEVERAL TELEPHONE CONFERENCE WITH G ADAME-ALVAREZ;
							0.13 A	5 REVIEW MATTERS ON REAL PROPERTY ISSUES;
							0.14 A	6 REVIEW LEGAL MEMORANDUM AND PROCESSES (0.4). [MEXICO CITY OFFICE]
06/25/09	0.80	0.45	290.00	130.50	290.00	130.50	0.15 A	MATTER NAME: Delphi Steering Acquisition 1 INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;
Thu 1120581/241							0.15 A	2 REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS AND FINALIZATION (0.3);
							0.30 F	3 DISCUSS ISSUES ON GUARANTEES UNDER ACCESS AGREEMENT (0.3);
							0.20 F	4 REVIEWING EMAILS BY J CROZIER AND MATTERS ON CLOSING AND CLOSING DELIVERABLES (0.2). [MEXICO CITY OFFICE]
07/08/09	1.00	0.55	290.00	159.50	290.00	159.50	0.15 A	MATTER NAME: Delphi Steering Acquisition 1 INTEROFFICE CONFERENCE WITH G ADAME;
Wed 1122420/91							0.15 A	2 REVIEW AND DISCUSS MATTERS ON TRANSFER OF ASSETS TO STEERINGMEX TRANSACTION (0.3);
							0.30 F	3 REVIEW AND DISCUSS LIST OF PENDING INFORMATION, PERMITS, ETC (0.3);
							0.10 F	4 REVIEW EMAILS BY T BOLSTER AND J BROUGHTON (0.1);
							0.30 F	5 REVIEW MATTERS ON PREPARATION OF SCHEDULES TO LOCAL TRANSFER AGREEMENTS, EXECUTION OF DOCUMENTS, ETC (0.3). [MEXICO CITY OFFICE]
07/09/09	1.30	0.30	290.00	87.00	290.00	87.00	0.50 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEW EMAIL AND DOCUMENTS BY C SALAZAR UPDATED LIST OF DOCUMENTS FOR CLOSING, REVISED TRANSACTION AGENDA AND COMMENTS BY JR AYALA (0.5);
Thu 1122420/93							0.30 F	2 INTEROFFICE CONFERENCE WITH G ADAME REVIEW AND DISCUSS TRANSACTION MATTERS AND MATTERS ON DIRECTORS (0.3);
							0.20 A	3 REVIEW LABOR MATTERS, EMPLOYER SUBSTITUTION;
							0.20 A	4 INTEROFFICE CONFERENCE WITH SP VILLEGAS (0.4);
							0.10 F	5 REVIEWING EMAIL BY I MARTINEZ (0.1). [MEXICO CITY OFFICE]
Rawski, P								
06/16/09	0.50	0.10	551.04	55.10	551.04	55.10	0.40 F	MATTER NAME: Delphi Steering Acquisition 1 ASSISTING IN LEASE AGREEMENTS RELATED ISSUES (0.40 HRS);
Tue 1120581/479							0.10 F	2 EXCHANGING VARIOUS EMAILS REGARDING SAME (0.1 HRS). [WARSAW OFFICE]
06/23/09	1.50	0.60	551.04	330.62	551.04	330.62	0.90 F	MATTER NAME: Delphi Steering Acquisition 1 WORKING ON REMAINING ITEMS FOR CLOSING OF THE LOCAL TRANSFER AGREEMENT RE: POLAND (CONTACTING DELPHI POLSKA AND REVISING CLOSING CHECK LIST, ETC) (0.90 HRS);
Tue 1120581/481							0.60 F	2 PARTICIPATING IN VARIOUS EMAIL CORRESPONDENCE REGARDING SAME (0.60 HRS). [WARSAW OFFICE]
Reid, I								
06/02/09	0.20	0.20	560.00	112.00	560.00	112.00		MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED CORRESPONDENCE AND WEBSITE CONCERNING CLAIMS AGENT. [NEW YORK OFFICE]
Tue 94072942/41								

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EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Reid, I						
06/09/09 Tue 94072942/52	0.10	0.10	560.00	56.00	560.00 56.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED CORRESPONDENCE CONCERNING IPRO/CONCORDANCE, DISPUTED CLAIMS AND EXTRANET ISSUES. [NEW YORK OFFICE]
06/22/09 Mon 94072942/63	0.20	0.20	560.00	112.00	560.00 112.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED TAX ISSUE DEVELOPMENTS AND E-MAIL TO TAX TEAM. [NEW YORK OFFICE]
06/28/09 Sun 94072942/68	0.30	0.30	560.00	168.00	560.00 168.00	MATTER NAME: Chapter 11 Special Tax Counsel 1 REVIEWED CORRESPONDENCE AND ISSUES CONCERNING SECTION 505 JURISDICTION. [NEW YORK OFFICE]
Reksodiputro, H						
06/29/09 Mon 1145843/386	1.00	1.00	457.99	457.99	456.09 456.09	MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW EMAIL REGARDING TRANSFER OF SHARES AND PROVIDE COMMENTS.
08/18/09 Tue 1150643/3	1.00	1.00	406.93	406.93	437.81 437.81	MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEW EMAIL AND DOCUMENT REGARDING REORGANIZATION DOCUMENT LIST.
Sanchez de la Espada, H						
06/04/09 Thu 1120581/376	2.90	0.35	565.62	197.97	565.62 197.97	MATTER NAME: Delphi Steering Acquisition 0.40 F 1 RECEIVING AND CONDUCTING DETAILED REVIEW OF MDA SIGNED ON 1 JUNE (0.40 HRS); 1.80 F 2 MODIFYING LOCAL TRANSFER AGREEMENT ACCORDINGLY AND OF TWO OTHER, DOCUMENTS (1.80 HRS); 0.35 A 3 FOLLOWING UP WITH PARIS B&M TEAM AND WITH LOCAL COUNSEL OF DELPHI, HOGAN & HARTSON; 0.35 A 4 ATTENDING TO EMAILS AND TELEPHONE CONFERENCES (0.70 HRS) WITH RESPECT TO THE PROPOSED MODIFICATIONS OF THE DOCUMENTS. [SAN FRANCISCO OFFICE]
06/05/09 Fri 1120581/377	2.20	0.40	565.62	226.25	565.62 226.25	MATTER NAME: Delphi Steering Acquisition 0.65 A 1 CONFERENCE CALL WITH HOGAN & HARTSON REGARDING MDA SIGNED ON MONDAY AND RELATED MODIFICATION OF LOCAL TRANSFER AGREEMENT FOR FRANCE; 0.65 A 2 ATTENDING TO EMAILS (1.30 HRS); 0.50 F 3 REVIEWING AND AMENDING TRANSACTION AGENDA (0.50 HRS); 0.40 F 4 FOLLOWING UP AND COORDINATING WITH B&M PARIS TEAM (0.40 HRS). [SAN FRANCISCO OFFICE]
06/08/09 Mon 1120581/378	2.90	0.30	565.62	169.69	565.62 169.69	MATTER NAME: Delphi Steering Acquisition 0.70 F 1 FOLLOWING UP FILE WITH DELPHI LOCAL COUNSEL AND B&M LONDON OFFICE (0.70 HRS) WITH RESPECT TO THE FRENCH SITES ISSUES; 0.80 F 2 WORKING ON LOCAL TRANSFER AGREEMENT (0.80 HRS); 0.40 F 3 REVIEWING AND AMENDING TRANSACTION AGENDA (0.40 HRS); 0.30 F 4 ATTENDING TO EMAILS (0.30 HRS); 0.70 F 5 COORDINATING PARIS B&M TEAM AND PREPARING INTERNAL WORKING SESSION WITH S MARLANGE (LABOUR) AND S JOUNIAUX (TAX) (0.70 HRS). [SAN FRANCISCO OFFICE]

~ See the last page of exhibit for explanation

EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

Baker & McKenzie				Stuart Maue				
DATE	ENTRY HOURS	HOURS	U.S. Dollar		U. S. Dollar		TASK HOURS ~	DESCRIPTION
			RATE	FEES	RATE	FEES		
Sanchez de la Espada, H								
06/10/09	1.60	1.10	565.62	622.18	565.62	622.18	1.10 F	MATTER NAME: Delphi Steering Acquisition 1 FOLLOWING UP EMAILS AND TELEPHONE CONVERSATIONS ESSENTIALLY WITH DELPHI LOCAL CONTACT (1.10 HRS);
Wed 1120581/380							0.50 F	2 FINALISING LOCAL TRANSFER AGREEMENT (0.50 HRS). [SAN FRANCISCO OFFICE]
06/16/09	1.50	1.35	565.62	763.59	565.62	763.59	0.60 F	MATTER NAME: Delphi Steering Acquisition 1 FOLLOWING UP FILE, IN PARTICULAR WITH RESPECT TO THE FRENCH SITES; 2 EXCHANGING EMAILS WITH J CROZIER AND K GUCH (0.30 HRS) (0.60 HRS);
Tue 1120581/383							0.60 F	3 FOLLOWING UP WITH F VARANDAS (B&M PARIS) AND S MARLANGE; 4 FOLLOWING UP WITH DELPHI'S LOCAL COUNSEL (0.60 HRS). [SAN FRANCISCO OFFICE]
Sauty De Chalon, A								
06/09/09	1.60	0.20	657.08	131.42	657.08	131.42	0.60 F	MATTER NAME: Delphi Steering Acquisition 1 REVIEWING SLIDES PREPARED BY GENERAL MOTORS REGARDING OPTIONS FOR STRASBOURG SITE (0.6 HR);
Tue 1120581/320							0.80 F	2 DISCUSSING TAX AND SOCIAL IMPACTS OF THESE OPTIONS WITH S MARLANGE, S JOUNIAUX AND H SANCHEZ DE LA ESPADA (0.8 HR);
							0.20 F	3 REVIEWING EMAIL REGARDING SAME (0.2 HR). [PARIS OFFICE]
Saw, J								
06/02/09	0.10	0.10	225.79	22.58	224.86	22.49		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 DISCUSS WITH D. CHAUHAN REGARDING NEXT STEPS.
Tue 1145843/25								
Schenkel, S								
06/12/09	0.40	0.40	258.72	103.49	257.65	103.06		MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW EMAIL FROM S. CERNAK AND DISCUSSION WITH A. POKE.
Fri 1145843/79								
06/19/09	2.40	2.00	233.43	466.86	233.43	466.86	1.80 F	MATTER NAME: Delphi Steering Acquisition 1 CONFERENCE CALL TO REVIEW AUSTRALIAN COMPLETION AGENDA (1.8 HRS);
Fri 1120581/190							0.20 F	2 REVIEWING EMAILS TO PREPARE UPDATED COMPLETION AGENDA; (0.2 HRS)
							0.60 F	3 UPDATING AUSTRALIAN COMPLETION AGENDA FOLLOWING CONFERENCE CALL AND CIRCULATING TO AUSTRALIAN LOCAL GENERAL MOTORS AND DELPHI TEAMS (0.6 HRS). [MELBOURNE OFFICE]
06/24/09	0.80	0.10	233.43	23.34	233.43	23.34	0.30 F	MATTER NAME: Delphi Steering Acquisition 1 DISCUSSION WITH B BINNS AND K MCDADE REGARDING WORKCOVER ISSUES AND FOLLOWING UP ON EMPLOYMENT ISSUES GENERALLY IN ANTICIPATION OF LOCAL CLOSING (0.3 HRS);
Wed 1120581/198							0.40 F	2 TELEPHONE CALL TO P LO TO DISCUSS WORKCOVER AND EMPLOYMENT INSURANCE ISSUES (0.4 HRS);
							0.10 F	3 PREPARING EMAIL TO B BINNS AND K MCDADE (0.1). [MELBOURNE OFFICE]

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VAGUE COMMUNICATIONS

Baker & McKenzie

DATE			Baker & McKenzie		Stuart Maue		TASK HOURS	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Schenkel, S								
06/25/09	4.80	0.70	233.43	163.40	233.43	163.40	1.10 F	MATTER NAME: Delphi Steering Acquisition 1AMENDING GLOBAL COMPLETION CHECKLIST (1.1 HRS);
Thu 1120581/200							1.80 F	2REVIEWING EMAIL FROM J CROZIER REGARDING REQUESTING ARRANGING EXECUTION OF QAD LICENSING AGREEMENT AND EMAILS REGARDING ARRANGEMENTS FOR EXECUTION OF QAD SOFTWARE AGREEMENT INCLUDING TELEPHONE CALL WITH P GONG OF LOCAL DELPHI TO DISCUSS BACKGROUND OF AGREEMENT (1.8 HRS);
							0.20 F	3ATTENDING TO ARRANGEMENTS WITH LOCAL DELPHI REGARDING EXECUTION OF TRANSFER AND VARIATION OF SOMERTON LEASE (0.2 HRS);
							0.20 F	4ATTENDING TO EMAILS REGARDING EXPENSE PAYMENTS (0.2 HRS);
							1.00 F	5REVIEWING AND DISCUSSION WITH B BINNS OF EMPLOYEE INSURANCE ISSUES INCLUDING REVIEW OF LOCAL TRANSFER AGREEMENT AND MASTER AGREEMENT (1 HR);
							0.50 F	6ATTENDING TO EMAILS REGARDING COUNTERPARTY SUPPLIER AND CUSTOMER CONTRACT ISSUES TO N NUTTALL (0.5 HRS). [MELBOURNE OFFICE]
								MATTER NAME: Delphi Steering Acquisition
07/01/09	4.10	0.10	233.43	23.34	233.43	23.34	0.10 F	1REVIEWING EMAIL FROM M PENNINGS REGARDING STATUS OF TRADE WASTE AGREEMENT TRANSITION (0.1 HR);
Wed 1122420/63							0.30 F	2REVIEWING EMAIL FROM P LO REGARDING LOGISTICS FOR ARRANGING SIGNATURE OF SOMERTON LEASE AND EMPLOYMENT RELATED MATTERS AND RESPONDING (0.3 HRS);
							0.60 F	3UPDATING AUSTRALIAN COMPLETION AGENDA TO REFLECT COMMENTS FROM M PENNINGS AND P LO (0.6 HRS);
							0.10 F	4REVIEWING EMAIL FROM L DONNES REGARDING HR MATTERS (0.1 HRS);
							0.20 F	5LIAISING WITH G HO REGARDING CALCULATION OF STAMP DUTY INCLUDING REVIEW EMAIL ADVICE FROM G HO (0.2 HRS);
							0.20 F	6REVIEWING EMAIL FROM J BROUGHTON REGARDING ARRANGING AUTHORISED SIGNATORIES (0.2 HRS);
							0.80 F	7DRAFTING BOARD RESOLUTIONS APPROVING ADDITION OF FURTHER SIGNATORIES ONTO HSBC BANK ACCOUNTS (0.8 HRS);
							0.50 F	8DRAFTING LETTER TO HSBC NOTIFYING OF CHANGE OF SIGNATORIES (0.5 HRS);
							0.70 F	9DRAFTING EMAIL TO N NUTTALL DETAILING PROCEDURE AND REQUIREMENTS FOR CHANGE OF SIGNATORIES (0.7 HRS);
							0.20 F	10DISCUSSION WITH S MCGRATH AND SETTLING DOCUMENTS FOR CHANGE OF SIGNATORIES (0.2 HRS);
							0.10 F	11REVIEWING EMAIL FROM B BINNS REGARDING EMPLOYEE ISSUES (0.1 HRS);
							0.10 F	12CIRCULATING UPDATED AUSTRALIAN COMPLETION AGENDA (0.1 HRS);
							0.10 F	13PREPARING EMAIL TO J BROUGHTON REGARDING STATUS OF SIGNATORY CHANGES (0.1 HRS);
							0.10 F	14REVIEWING EMAIL FROM J CROZIER (0.1 HRS);
							0.20 F	15UPDATING CAPITALISATION TABLE WITH S MCGRATH FOLLOWING ADVICE FROM G HO AND PREPARING EMAIL TO J CROZIER REGARDING SAME (0.2 HRS). [MELBOURNE OFFICE]

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VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK		DESCRIPTION
	ENTRY HOURS	HOURS	U. S. Dollar RATE	U. S. Dollar FEES	U. S. Dollar RATE	U. S. Dollar FEES	
Schenkel, S							
07/07/09	3.90	0.50	233.43	116.72	233.43	116.72	MATTER NAME: Delphi Steering Acquisition
Tue 1122420/75							0.20 F 1PREPARING EMAIL TO J CROZIER REGARDING CUSTOMER NOTIFICATIONS (0.2 HR);
							0.20 F 2REVIEWING EMAIL FROM G HO REGARDING TAX INVOICE (0.2 HR);
							0.20 F 3PREPARING EMAIL TAX INVOICE TO J LEVINE OF GENERAL MOTORS (0.2 HR);
							0.30 F 4REVIEWING EMPLOYMENT MATTERS EMAILS (0.3 HRS);
							0.20 F 5REVIEWING EMAIL FROM M TUCKER REGARDING DIRECTORSHIP OF RHODES AUTOMOTIVE MANUFACTURING PRY LTD (0.2 HRS);
							0.80 F 6TELEPHONE CALL TO HSBC TO CHECK WHETHER THEY HAVE M TUCKER'S IDENTIFICATION DOCUMENTATION (0.8 HRS);
							0.40 F 7PREPARING EMAIL TO N NUTTALL REGARDING M TUCKER (0.4 HRS);
							0.30 F 8 TELEPHONE CALL FROM N NUTTALL DISCUSSING REMOVAL OF DIRECTORS (0.3 HRS);
							0.30 F 9 FURTHER EMAILS TO M TUCKER REGARDING IDENTIFICATION DOCUMENTATION FOR APPOINTMENT AS SIGNATORY (0.3 HRS);
							0.10 F 10REVIEWING EMAIL FROM J CROZIER REGARDING NOTIFYING CUSTOMERS (0.1 HRS);
							0.20 F 11PREPARING EMAIL TO P LO REGARDING NOTIFYING CUSTOMERS (0.2 HRS);
							0.20 F 12 FURTHER EMAILS REGARDING TAX INVOICE (0.2 HRS);
							0.30 F 13PREPARING EMAIL TO J CROZIER REGARDING PROCESS FOR CHANGING DIRECTORS (0.3 HRS);
							0.20 F 14PREPARING EMAIL TO M TUCKER REGARDING IDENTIFICATION DOCUMENTATION AND DIRECTORSHIP MATTERS (0.2 HR). [MELBOURNE OFFICE]
07/08/09	3.00	0.30	233.43	70.03	233.43	70.03	MATTER NAME: Delphi Steering Acquisition
Wed 1122420/78							0.20 F 1 REVIEWING EMAILS REGARDING EMPLOYMENT ISSUES (0.2 HRS);
							0.20 F 2REVIEWING EMAIL FROM T BOLSTER REGARDING ACIS APPLICATION AND RHODES' RESOLUTION APPROVING TRANSACTION (0.2 HRS);
							0.10 F 3REVIEWING EMAILS REGARDING NOTIFYING CUSTOMERS (0.1 HRS);
							0.10 F 4PREPARING EMAIL TO P GONG REGARDING STATUS OF ACIS APPLICATION (0.1 HRS);
							0.40 F 5TELEPHONE CALL FROM P GONG REGARDING ACIS MATTERS (0.4 HRS);
							0.10 F 6PREPARING EMAIL TO P LO CHASING UP COMMENTS ON TRANSACTION RESOLUTIONS (0.1 HRS);
							0.20 F 7REVIEWING EMAIL FROM G HO UPDATING ON TAX INVOICE ISSUES (0.2 HRS);
							0.10 F 8PREPARING EMAIL TO P GONG SEEKING CONTACT DETAILS AT AUS INDUSTRY FOR ACIS MATTERS (0.1 HRS);
							0.20 F 9REPLYING TO T BOLSTER REGARDING ACIS APPLICATION AND TRANSACTION RESOLUTION (0.2 HRS);
							0.10 F 10REVIEWING EMAIL FROM P GONG REGARDING CONTACT AT AUS INDUSTRY AND STATUS OF APPLICATION REGARDING ACIS CREDITS (0.1 HRS);
							0.80 F 11REVIEWING PERMITS AND LICENSES TABLE SENT BY J CROZIER AND REVIEWING STATUS OF PERMIT AND LICENSE APPLICATIONS (0.8 HRS);
							0.50 F 12PREPARING UPDATED TABLE OF AUSTRALIAN PERMITS AND LICENSES AND PREPARING EMAIL TO J CROZIER (0.5 HRS). [MELBOURNE OFFICE]
Sharma, S							
06/16/09	0.40	0.40	508.03	203.21	505.93	202.37	MATTER NAME: Project Two - Asia Pacific Regional Co-ordination
Tue 1145843/97							1 TAKE INSTRUCTIONS FROM AND DISCUSS CLIENT REQUIREMENTS WITH ANDREW JACKSON.

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VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Sharma, S						
07/06/09 Mon 1145843/557	2.00	2.00	517.44	1,034.88	515.30	1,030.60
						MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 CORRESPONDENCE WITH CLIENT - ALAN MATUTE, ANDREW JACKSON AND THERESE RYAN.
07/24/09 Fri 1147158/32	0.90	0.90	517.49	465.74	515.30	463.77
						MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEWING E-MAILS IN RELATION TO PHILLIPINO AND INDONESIAN POST CLOSING OBLIGATIONS AND SETTLING SAME.
09/28/09 Mon 1150643/62	0.40	0.40	478.94	191.58	515.30	206.12
						MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEWING E-MAILS ON MATTER.
09/29/09 Tue 1150643/67	0.30	0.30	478.94	143.68	515.30	154.59
						MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 DISCUSSIONS IN RELATION TO PROJECT THREE AND REVIEWING E-MAILS FOR CLOSING.
Taylor, B						
08/03/09 Mon 1148366/2	0.40	0.40	504.34	201.74	571.51	228.60
						MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 REVIEW EMAILS IN RELATION TO OUTSTANDING DOCUMENTS NEEDED FOR TRANSFER OF SHARES IN PT MESIN ISUZU INDONESIA.
09/28/09 Mon 1150643/61	0.80	0.80	531.19	424.95	571.51	457.21
						MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEW AND DISCUSS CURRENT STATUS OF PHASE 2 RESTRUCTURE DOCUMENTS.
Tomboc, G						
07/31/09 Fri 1147158/46	0.20	0.20	191.65	38.33	190.84	38.17
						MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1 PREPARE E-MAIL REGARDING INSTRUCTIONS FOR PREPARATION OF MANAGER'S CHECK.
Truong, K						
09/10/09 Thu 1150643/24	0.20	0.20	343.97	68.79	370.08	74.02
						MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEW CORRESPONDENCE FROM S. LUO.
09/14/09 Mon 1150643/29	0.20	0.20	343.97	68.79	370.08	74.02
						MATTER NAME: Project Three - Restructure of AP Subsidiaries 1 REVIEW CORRESPONDENCE FROM S. LUO.
Van Es, F						
06/24/09 Wed 1120581/93	0.40	0.20	373.53	74.71	373.53	74.71
					0.20 F	MATTER NAME: Delphi Steering Acquisition 1 INTEROFFICE CONFERENCE WITH W VAN LIER (B&M AMSTERDAM) REGARDING ACQUISITION SHELF COMPANY BY DELPHI (0.2);
					0.20 F	2 REVIEWING EMAIL CORRESPONDENCE REGARDING SAME (0.2). (AMSTERDAM OFFICE)

~ See the last page of exhibit for explanation

VAGUE COMMUNICATIONS
Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS -	DESCRIPTION
	ENTRY HOURS	HOURS	U. S. Dollar RATE	U. S. Dollar FEES		
Van Es, F						
06/30/09 Tue 1120581/97	2.10	0.20	373.53	74.71	373.53 74.71	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 REVIEWING FILE ACQUISITION DELPHI BUSINESS (0.3);</p> <p>2 INTEROFFICE CONFERENCE WITH R ZIMMERMAN REGARDING CAPITALISATION AGENDA (0.3);</p> <p>3 COMPLETING AND REVISING DRAFT CAPITALISATION AGENDA AND FORWARDING AGENDA TO J CROZIER (0.3);</p> <p>4 REVIEWING EMAIL CORRESPONDENCE REGARDING DUTCH BANK ACCOUNTS (0.2);</p> <p>5 REVIEWING UPDATED TIME TABLE (0.2);</p> <p>6 VARIOUS TELEPHONE CALLS WITH ORANGEFIELD REGARDING BANK ACCOUNTS (0.4);</p> <p>7 REVIEWING EMAIL CORRESPONDENCE AND DOCUMENTS REGARDING BANK ACCOUNTS OF DUTCH RHODES ENTITY (0.3). [AMSTERDAM OFFICE]</p>
Vazquez-Silveyra, J						
06/03/09 Wed 1120581/288	2.90	0.30	200.00	60.00	200.00 60.00	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 INTEROFFICE MEETING WITH E MUNOZ-GARCIA (3 HRS);</p> <p>2 REVIEWING ANTECEDENTS PROCURED FROM PUBLIC REGISTRY OF PROPERTY AND COMMERCE IN VILLALDAMA, NUEVO LEON (1.2 HRS);</p> <p>3 SEARCHING FOR LAWS REGARDING RURAL COMMUNITIES IN STATE OF NUEVO LEON (1.4 HRS); ANALYZING POTENTIAL TITLE DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]</p>
06/05/09 Fri 1120581/292	1.00	0.30	200.00	60.00	200.00 60.00	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 EXCHANGING EMAILS WITH G ADAME-ALVAREZ AND J POSTIGO-URIBE (3 HRS);</p> <p>2 INTEROFFICE MEETING WITH F TREVIFLO-MARTINEZ TO DISCUSS RELATED MATTERS (4 HRS);</p> <p>3 INTEROFFICE MEETING WITH E MUNOZ-GARCIA TO FOLLOW UP ON STATUS OF SEARCH OF ANTECEDENTS (3 HRS); ANALYZING POTENTIAL DEFECT OF DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]</p>
06/08/09 Mon 1120581/294	3.30	0.40	200.00	80.00	200.00 80.00	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 ANALYSING FORMER LAW FOR DISSOLUTION OF RURAL CO-OWNERSHIPS OF THE STATE OF NUEVO LEON REGARDING RELATED ANTECEDENTS OF SABINAS PROPERTY (2.3 HRS);</p> <p>2 EXCHANGING EMAILS WITH G ADAME-ALVAREZ (4 HRS);</p> <p>3 COORDINATING VISIT TO DIRECTION OF AGRARIAN MATTERS OF THE STATE OF NUEVO LEON (2 HRS);</p> <p>4 INTEROFFICE MEETING WITH E MUNOZ-GARCIA TO DISCUSS RELATED MATTERS (4 HRS); ANALYZING POTENTIAL DEFECT OF SABINAS PROPERTY OWNED BY DELPHI. [MONTERREY OFFICE]</p>
06/16/09 Tue 1120581/308	2.50	0.50	200.00	100.00	200.00 100.00	<p><i>MATTER NAME: Delphi Steering Acquisition</i></p> <p>1 EXCHANGING EMAILS WITH G ADAME-ALVAREZ;</p> <p>2 REVIEWING COMMENTS OF S-S TO ANALYSIS OF SABINAS PROPERTY TITLE (0.6 HRS);</p> <p>3 LONG DISTANCE CONFERENCE CALL WITH F TREVINO-MARTINEZ TO DISCUSS RELATED MATTERS (0.3 HRS);</p> <p>4 REVIEWING ANTECEDENTS (0.8 HRS);</p> <p>5 LONG DISTANCE CONFERENCE CALL WITH G ADAME-ALVAREZ, C SALAZAR, J DE LEON (S-S) AND E ANAYA (S-S) (0.5 HRS);</p> <p>6 FOLLOWING UP ON PENDING ANTECEDENTS FROM DIRECTION OF AGRARIAN MATTERS (0.3 HRS); ANALYSING POTENTIAL DELPHI'S TITLE TO SABINAS PROPERTY. [MONTERREY OFFICE]</p>
West, R						
06/05/09 Fri 99172736/33	0.30	0.15	816.43	122.46	808.76 121.31	<p><i>MATTER NAME: Project Beam</i></p> <p>1 MEETING WITH C. WHITEFOORD;</p> <p>2 PREPARE MEMORANDUM TO V. MANCE RE SALE AGREEMENT AND PENSIONS REGULATOR INVOLVEMENT.</p>

- See the last page of exhibit for explanation

VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie				Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES		
Whiteford, C								
06/05/09	6.70	1.10	816.43	898.07	808.76	889.64	4.50 F	MATTER NAME: Project Beam 1 TELEPHONE CONFERENCE WITH GM TEAM TO FINALIZE SPA (4.5 HRS.);
Fri 99172736/37							0.60 F	2 EMAIL CORRESPONDENCE RE CHANGES (0.6 HRS.);
							1.10 F	3 FURTHER AMENDMENTS TO SPA (1.1 HRS.);
							0.50 F	4 TELEPHONE CONVERSATIONS AND E-MAILS RE ACCOUNTING CHANGES (0.5 HRS.).
06/08/09	2.30	2.30	816.43	1,877.79	808.76	1,860.15		MATTER NAME: Project Beam 1 TELEPHONE CONFERENCE RE SHAREHOLDERS' AGREEMENT;
Mon 99172736/44								
06/17/09	6.20	1.00	816.43	816.43	808.76	808.76	1.60 F	MATTER NAME: Project Beam 1 PREPARE ISSUES LIST FOR MEETING WITH CLIENTS AND INTERNAL DISCUSSIONS RE SAME (1.6 HRS.);
Wed 99172736/101							1.00 F	2 EMAIL CORRESPONDENCE RE BIDDER TERMS AND CONSIDER PROPOSED DRAFT (1.0 HR.);
							1.60 F	3 REVIEW NOTES OF MEETING ON SPA AND GO THROUGH SPA (1.6 HRS.)
							2.00 F	4 AND REVISED DRAFT WITH ERIN COGAN (2.0 HRS.).
06/19/09	0.20	0.10	816.43	81.64	808.76	80.88	0.10 F	MATTER NAME: Project Beam 1 E-MAIL CORRESPONDENCE RE CIRCULATION OF SPA DRAFTS (0.1 HRS.);
Fri 99172736/117							0.10 F	2 DISCUSSION WITH E. POULTON RE ARBITRATION CLAUSES (0.1 HRS.).
06/23/09	0.90	0.40	816.43	326.57	808.76	323.50	0.50 F	MATTER NAME: Project Beam 1 REVIEW TAX COMMENTS FROM MAGNA AND DISCUSSION WITH A. CHADWICK RE SAME; (0.5 HRS.);
Tue 99172736/130							0.40 F	2 EMAIL CORRESPONDENCE RE IP ISSUES AND RPPRESSING DELIVERABLES UNDER AGREEMENT (0.4 HRS.).
06/24/09	1.00	1.00	816.43	816.43	808.76	808.76		MATTER NAME: Project Beam 1 E-MAIL CORRESPONDENCE RE TAX.
Wed 99172736/139								
06/29/09	1.60	0.50	816.43	408.22	808.76	404.38	0.50 F	MATTER NAME: Project Beam 1 REVIEW E-MAIL RE SHAREHOLDERS' AGREEMENT (0.5 HRS.);
Mon 99172736/168							1.10 F	2 NOTE ON DISCLOSURE PROCESS (1.1 HRS.).
06/30/09	2.80	2.80	816.43	2,286.00	808.76	2,264.53		MATTER NAME: Project Beam 1 E-MAIL CORRESPONDENCE RE MAGNA MARK-UP OF SHAREHOLDERS' AGREEMENT AND NEXT STEPS AND TELEPHONE CONFERENCE RE SHAREHOLDERS' AGREEMENT ISSUES.
Tue 99172736/175								
Winge, J								
06/25/09	2.00	0.20	100.00	20.00	100.00	20.00	0.90 F	MATTER NAME: Delphi Steering Acquisition 1 UPDATING CLOSING CHECKLIST OR PROJECT RHODES FOR BRAZIL (0.9);
Thu 1120581/406							0.20 F	2 PREPARING DRAFT OF EMAIL TO P FRAUENDORF (0.2);
							0.40 F	3 ORGANISING DOCUMENTS RELATED TO REAL STATE OF SAGINAW (0.4);
							0.50 F	4 REVIEWING WITH M PACHECO TRANSACTION AGENDA AND BANK ACCOUNT DETAILS OF SAGINAW REGARDING CLOSING OF PROJECT RHODES(0.5). [SAO PAULO OFFICE]
Wolff, A								

- See the last page of exhibit for explanation

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EXHIBIT N
VAGUE COMMUNICATIONS

Baker & McKenzie

DATE	Baker & McKenzie		Stuart Maue		TASK HOURS ~	DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	U.S. Dollar FEES		
Wolf, A						
06/01/09 Mon 1145843/2	0.50	0.25	573.89	143.47	571.51 142.88	MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1REVIEW KEY ISSUES AROUND PROJECT TWO IN RELATION TO SOLVENCY AND RESTRUCTURING IN AP; 2LIAISE WITH A. POKE.
06/02/09 Tue 1145843/14	0.50	0.33	573.89	191.30	571.51 190.50	MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1REVIEW ANNOUNCEMENTS; 2LIAISE WITH A. POKE; 3PERUSE E-MAIL REGARDING CORPORATE FILINGS.
06/29/09 Mon 1120581/140	2.40	1.20	652.40	782.88	652.40 782.88	MATTER NAME: Delphi Steering Acquisition 0.80 F 1ATTENDING TO EMAIL AND TELEPHONE CONFERENCE WITH MR LEMKE REGARDING SETTLEMENT OF INTEREST AGREEMENT REGARDING DELPHI AND INFORMATION LETTER TO AFFECTED EMPLOYEES (0.80); 0.40 F 2PREPARING EMAIL TO MR LEMKE REGARDING EMPLOYMENT CONTRACT OF MR LENZKE (0.40); 1.20 F 3AMENDING INFORMATION LETTER TO EMPLOYEES AND PREPARING EMAIL TO W RALPH (GENERAL MOTORS) (1.20). [BERLIN OFFICE]
Woodhall, J						
06/01/09 Mon 1145843/12	0.20	0.10	150.53	15.05	149.90 14.99	MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1RECEIVED INSTRUCTIONS FROM D. CHAUHAN; 2OBTAINED CERTIFICATE OF REGISTRATION FOR HOLDEN EMPLOYEES SUPERANNUATION FUND PTY LTD.
Zhang, T						
06/24/09 Wed 1145843/222	0.30	0.30	422.76	126.83	421.01 126.30	MATTER NAME: Project Two - Asia Pacific Regional Co-ordination 1ATTEND MEETING WITH V. GU, J. SHEN, K. SHEN AND J. ZHAO AND RECEIVE INSTRUCTIONS FROM VICTOR.
Total		70.27		37,432.46		37,467.68
Number of Entries:	141					

~ See the last page of exhibit for explanation

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VAGUE COMMUNICATIONS

Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U. S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Achramowicz, W	0.15	373.14	55.97	373.14	55.97
Alonso, M	2.10	343.85	722.09	343.85	722.09
Bassmann, N	0.70	225.42	157.79	225.42	157.79
Broughton, J	6.80	607.66	4,132.09	607.66	4,132.09
Chauhan, D	1.10	282.24	310.46	281.07	309.18
Chauhan, D	0.18	282.27	49.40	281.07	49.19
Crozier, J	0.90	656.27	590.64	656.27	590.64
Cummings, C	0.15	560.00	84.00	560.00	84.00
Deng, J	0.40	850.00	340.00	850.00	340.00
Dookhun, R	1.90	478.03	908.26	478.03	908.26
Ge, X	0.30	940.00	282.00	940.00	282.00
Gebler, O	0.60	695.48	417.29	688.94	413.36
Gonzalez-Elizondo, J	0.30	275.00	82.50	275.00	82.50
Gu, V	0.60	692.86	415.72	689.99	413.99
Guch, K	2.50	980.36	2,450.90	980.36	2,450.90
Hinderer, H	0.10	482.91	48.29	482.91	48.29
Ho, G	2.30	343.08	789.08	343.08	789.08
Holmes, S	0.15	740.84	111.13	733.87	110.08
Koutsis, C	0.65	663.82	431.48	663.82	431.48
Koutsis, C	1.50	663.83	995.75	663.83	995.75
Kurata, N	0.25	407.37	101.84	407.37	101.84
Lattanzio, A	0.13	380.96	50.79	380.96	50.79
Lee, K	0.50	686.98	343.49	684.13	342.07
Maitland, J	1.00	279.92	279.92	279.92	279.92
Marlange, S	1.20	634.22	761.06	634.22	761.06
Marx, J	0.90	683.51	615.16	683.51	615.16
Marx, J	1.00	791.99	791.99	788.71	788.71
McDade, K	2.10	321.09	674.29	321.09	674.29
O'Neill, M	0.20	431.05	86.21	463.77	92.75
Olaola, I	1.30	690.00	897.00	690.00	897.00
Pacheco, M	0.40	265.00	106.00	265.00	106.00
Payne, Y	0.13	469.92	62.66	469.92	62.66
Payne, Y	0.40	493.97	197.59	493.97	197.59
Percivalle, U	0.20	594.13	118.83	594.13	118.83

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VAGUE COMMUNICATIONS

Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Poke, A	0.37	635.04	232.85	632.41	231.88
Postigo Uribe, J	5.98	290.00	1,734.20	290.00	1,734.20
Rawski, P	0.70	551.04	385.73	551.04	385.73
Reid, I	0.80	560.00	448.00	560.00	448.00
Reksodiputro, H	1.00	406.93	406.93	437.81	437.81
Reksodiputro, H	1.00	457.99	457.99	456.09	456.09
Sanchez de la Espada, H	3.50	565.62	1,979.67	565.62	1,979.67
Sauty De Chalon, A	0.20	657.08	131.42	657.08	131.42
Saw, J	0.10	225.79	22.58	224.86	22.49
Schenkel, S	3.70	233.43	863.69	233.43	863.69
Schenkel, S	0.40	258.72	103.49	257.65	103.06
Sharma, S	0.70	478.94	335.26	515.30	360.71
Sharma, S	0.40	508.03	203.21	505.93	202.37
Sharma, S	2.00	517.44	1,034.88	515.30	1,030.60
Sharma, S	0.90	517.49	465.74	515.30	463.77
Taylor, B	0.40	504.34	201.74	571.51	228.60
Taylor, B	0.80	531.19	424.95	571.51	457.21
Tomboc, G	0.20	191.65	38.33	190.84	38.17
Truong, K	0.40	343.97	137.59	370.08	148.03
Van Es, F	0.40	373.53	149.41	373.53	149.41
Vazquez-Silveyra, J	1.50	200.00	300.00	200.00	300.00
West, R	0.15	816.43	122.46	808.76	121.31
Whitefoord, C	9.20	816.43	7,511.16	808.76	7,440.59
Winge, J	0.20	100.00	20.00	100.00	20.00
Wolff, A	0.58	573.89	334.77	571.51	333.38
Wolff, A	1.20	652.40	782.88	652.40	782.88
Woodhall, J	0.10	150.53	15.05	149.90	14.99
Zhang, T	0.30	422.76	126.83	421.01	126.30
	70.27		37,432.46		37,467.68

EXHIBIT
VAGUE COMMUNICATIONS

Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Chapter 11 Special Tax Counsel	0.95	560.00	532.00	560.00	532.00
Delphi Steering Acquisition	0.20	100.00	20.00	100.00	20.00
Delphi Steering Acquisition	1.50	200.00	300.00	200.00	300.00
Delphi Steering Acquisition	0.70	225.42	157.79	225.42	157.79
Delphi Steering Acquisition	3.70	233.43	863.69	233.43	863.69
Delphi Steering Acquisition	0.40	265.00	106.00	265.00	106.00
Delphi Steering Acquisition	0.30	275.00	82.50	275.00	82.50
Delphi Steering Acquisition	1.00	279.92	279.92	279.92	279.92
Delphi Steering Acquisition	5.98	290.00	1,734.20	290.00	1,734.20
Delphi Steering Acquisition	2.10	321.09	674.29	321.09	674.29
Delphi Steering Acquisition	2.30	343.08	789.08	343.08	789.08
Delphi Steering Acquisition	2.10	343.85	722.09	343.85	722.09
Delphi Steering Acquisition	0.15	373.14	55.97	373.14	55.97
Delphi Steering Acquisition	0.40	373.53	149.41	373.53	149.41
Delphi Steering Acquisition	0.13	380.96	50.79	380.96	50.79
Delphi Steering Acquisition	0.25	407.37	101.84	407.37	101.84
Delphi Steering Acquisition	0.13	469.92	62.66	469.92	62.66
Delphi Steering Acquisition	1.90	478.03	908.26	478.03	908.26
Delphi Steering Acquisition	0.10	482.91	48.29	482.91	48.29
Delphi Steering Acquisition	0.40	493.97	197.59	493.97	197.59
Delphi Steering Acquisition	0.70	551.04	385.73	551.04	385.73
Delphi Steering Acquisition	3.50	565.62	1,979.67	565.62	1,979.67
Delphi Steering Acquisition	0.20	594.13	118.83	594.13	118.83
Delphi Steering Acquisition	6.80	607.66	4,132.09	607.66	4,132.09
Delphi Steering Acquisition	1.20	634.22	761.06	634.22	761.06
Delphi Steering Acquisition	1.20	652.40	782.88	652.40	782.88
Delphi Steering Acquisition	0.90	656.27	590.64	656.27	590.64
Delphi Steering Acquisition	0.20	657.08	131.42	657.08	131.42
Delphi Steering Acquisition	0.65	663.82	431.48	663.82	431.48
Delphi Steering Acquisition	1.50	663.83	995.75	663.83	995.75
Delphi Steering Acquisition	0.90	683.51	615.16	683.51	615.16
Delphi Steering Acquisition	1.30	690.00	897.00	690.00	897.00
Delphi Steering Acquisition	0.40	850.00	340.00	850.00	340.00
Delphi Steering Acquisition	0.30	940.00	282.00	940.00	282.00

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VAGUE COMMUNICATIONS

Baker & McKenzie

SUMMARY OF HOUR AND FEES BY MATTER

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar		U. S. Dollar	
		RATE	FEES	RATE	FEES
Delphi Steering Acquisition	2.50	980.36	2,450.90	980.36	2,450.90
Project Beam	0.60	695.48	417.29	688.94	413.36
Project Beam	0.15	740.84	111.13	733.87	110.08
Project Beam	9.35	816.43	7,633.62	808.76	7,561.91
Project Three - Restructure of AP Subsidiaries	0.40	343.97	137.59	370.08	148.03
Project Three - Restructure of AP Subsidiaries	1.00	406.93	406.93	437.81	437.81
Project Three - Restructure of AP Subsidiaries	0.20	431.05	86.21	463.77	92.75
Project Three - Restructure of AP Subsidiaries	0.70	478.94	335.26	515.30	360.71
Project Three - Restructure of AP Subsidiaries	0.80	531.19	424.95	571.51	457.21
Project Two - Asia Pacific Regional Co-ordination	0.10	150.53	15.05	149.90	14.99
Project Two - Asia Pacific Regional Co-ordination	0.10	225.79	22.58	224.86	22.49
Project Two - Asia Pacific Regional Co-ordination	0.40	258.72	103.49	257.65	103.06
Project Two - Asia Pacific Regional Co-ordination	1.10	282.24	310.46	281.07	309.18
Project Two - Asia Pacific Regional Co-ordination	0.30	422.76	126.83	421.01	126.30
Project Two - Asia Pacific Regional Co-ordination	1.00	457.99	457.99	456.09	456.09
Project Two - Asia Pacific Regional Co-ordination	0.40	508.03	203.21	505.93	202.37
Project Two - Asia Pacific Regional Co-ordination	2.00	517.44	1,034.88	515.30	1,030.60
Project Two - Asia Pacific Regional Co-ordination	0.58	573.89	334.77	571.51	333.38
Project Two - Asia Pacific Regional Co-ordination	0.37	635.04	232.85	632.41	231.88
Project Two - Asia Pacific Regional Co-ordination	0.50	686.98	343.49	684.13	342.07
Project Two - Asia Pacific Regional Co-ordination	0.60	692.86	415.72	689.99	413.99
Project Two - Asia Pacific Regional Co-ordination	1.00	791.99	791.99	788.71	788.71
Project Two - Asia Pacific Regional Co-ordination	0.20	191.65	38.33	190.84	38.17
Project Two - Asia Pacific Regional Co-ordination	0.18	282.27	49.40	281.07	49.19
Project Two - Asia Pacific Regional Co-ordination	0.90	517.49	465.74	515.30	463.77
Project Two - Asia Pacific Regional Co-ordination	0.40	504.34	201.74	571.51	228.60
	70.27		37,432.46		37,467.68

(-) REASONS FOR TASK HOUR ASSIGNMENTS

A Task Hours Allocated By Fee Auditor

F FINAL BILL